

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF NEW YORK

In re

Wind-Down Bottle and Packaging, Inc.,

Debtor.

Chapter 11
Case No. 24-11283

**DEBTOR'S MOTION OBJECTING TO
CLAIM OF THE INTERNAL REVENUE SERVICE**

Debtor and debtor-in-possession Wind-Down Bottle and Packaging, Inc. f/k/a SKS Bottle and Packaging, Inc. (the “**Debtor**”), by and through its counsel, Whiteman Osterman & Hanna LLP, pursuant to § 502(b) of 11 U.S.C. § 101 *et seq.* (the “**Bankruptcy Code**”) and Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), hereby objects to the claim asserted by the Internal Revenue Service (“**IRS**”) by proof of claim dated March 26, 2025, in the amount of \$517,876.48 (Claim No. 36-1), as described below (the “**Motion**”). A copy of the claim filed by the IRS is attached hereto as **Exhibit A**. In support of this Motion, the Debtor respectfully represents as follows:

1. The Court has jurisdiction over this Motion pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This is a core proceeding under 28 U.S.C. § 157(b)(2)(B).

2. The Debtor filed its voluntary petition for relief under Chapter 11 of the Bankruptcy Code on November 18, 2024. The Debtor is a corporation organized under the laws of the State of New York and maintains its principal place of business at 10 Skyward Drive, Saratoga Springs, New York, 12866. The Debtor remains a debtor in possession pursuant to Bankruptcy Code §§ 1107 and 1108.

3. The IRS claim is based primarily on estimates of payroll taxes as a result of the

Debtor's alleged failure to file payroll tax returns or to pay taxes during the year 2024.

4. The IRS claim fails to recognize that the Debtor, through its payroll processing service, ADP, timely filed the required tax returns and paid the required taxes during each of the subject periods. The last pages of ADP's quarterly "Wage & Tax Register" evidencing the reporting and payment of the subject taxes for each of the periods in question are attached hereto as **Exhibit B**.¹

5. The information provided by ADP and attached to this Motion establishes that the IRS claim is erroneous and should be disallowed.

WHEREFORE, the Debtor respectfully requests that the Court disallow the claim filed by the IRS, and that the Court grant such other and further relief as it deems just and proper.

Dated: Albany, New York
May 21, 2025

WHITEMAN OSTERMAN & HANNA LLP

s/ Justin A. Heller, Esq.

Justin A. Heller, Esq.
Matthew M. Zapala, Esq.
Attorneys for Debtor
80 State Street, 11th Floor
Albany, New York 12207
(518) 449-3300

¹ADP's Wage and Tax Detail Report includes an itemization of taxes paid in connection with each of the Debtor's employees. These pages are not provided with this Motion because they contain confidential and personally identifiable information of the respective employees. The full reports have been provided to the IRS, and can be made available to the Court for *in camera* inspection.